



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-06-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17119 of 2026
and W.M.P.Nos.18408 & 18409 of 2026**

M/s.Murugan Electricals
Rep. by its Proprietor, M.Velmurugan,
27/9, KUMARAN COLONY 2ND STREET,
VADAPALANI, CHENNAI - 600 026.

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Vadapalani Assessment Circle, No.1, First Floor,
PAPJM (Annexe) Buildings, Greams road,
Chennai - 600 006.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, calling for the entire records relating to the order dated 24.12.2025 made in Reference No.ZD3312253825197 on the file of the respondent herein and quash the same and consequently direct the respondent to provide personal hearing to the petitioner on the principles of natural justice.

For Petitioner(s):

Mr.C.Munusamy



WEB COPY

WP No. 17119 of 2



For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

ORDER

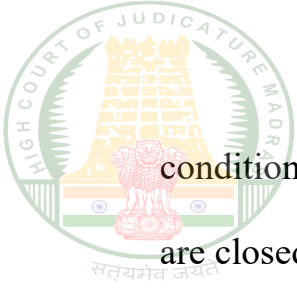
An order dated 24.12.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the sole respondent.

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Considering the aforesaid, subject to payment of 25% of disputed tax demand by the petitioner, as agreed to, within ***four weeks*** from the date of receipt of a copy of this order, the order impugned herein is set aside and the matter is remanded for re-consideration.

5. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within ***three months*** from the date of compliance with the above



condition. No costs. Consequently, the connected writ miscellaneous petitions are closed.

WEB COPY

01-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
RNA

To

The Assistant Commissioner (ST)
Vadapalani Assessment Circle, No.1, First Floor,
PAPJM (Annexe) Buildings, Greaves road,
Chennai - 600 006.



WEB COPY

WP No. 17119 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 17119 of 2026
and W.M.P.Nos.18408 & 18409 of 2026**

01-06-2026